

**16.—Number of Taxpayers and Amounts of Income and Tax, by Occupational Class,
1961 and 1962**

Occupational Class	1961			1962		
	Taxpayers	Total Income Assessed	Tax Payable ¹	Taxpayers	Total Income Assessed	Tax Payable ¹
	No.	\$'000	\$'000	No.	\$'000	\$'000
Farmers.....	74,469	324,331	26,963	86,585	389,315	34,440
Fishermen.....	4,792	20,553	1,796	4,836	25,428	2,873
Professionals—						
Accountants.....	4,471	51,985	10,123	4,390	49,092	9,050
Medical doctors.....	14,588	248,087	56,842	14,169	257,107	60,186
Dentists.....	4,865	60,018	11,599	4,653	63,780	12,389
Lawyers and notaries.....	7,113	111,800	27,196	7,703	118,348	27,712
Engineers and architects.....	2,505	36,804	8,484	2,546	37,033	8,583
Employees.....	3,947,599	16,312,768	1,471,217	4,090,943	17,293,679	1,570,151
Salesmen.....	55,219	320,942	36,617	54,441	324,718	36,557
Business proprietors.....	201,605	1,063,988	121,584	195,599	1,058,568	117,485
Investors.....	123,895	783,044	113,307	133,052	819,863	113,161
Pensioners.....	38,973	125,801	7,640	51,220	164,795	9,773
All others.....	27,673	141,461	16,910	31,090	162,500	19,422
Totals.....	4,507,767	19,601,582	1,916,278	4,681,227	20,764,226	2,021,762

¹ Includes old age security tax.

17.—Individual Income Tax Statistics, by Income Class, 1961 and 1962

Taxable Income	Taxpayers		Total Income Assessed		Tax Payable ¹		Average Tax ¹	
	1961	1962	1961	1962	1961	1962	1961	1962
	No.	No.	\$'000	\$'000	\$'000	\$'000	\$	\$
Under \$1,000.....	23,566	30,811	10,979	13,918	1,780	2,228	76	72
\$ 1,000 and under \$ 2,000..	619,275	593,160	966,594	910,079	34,972	33,755	56	57
\$ 2,000 " " \$ 3,000..	876,115	874,307	2,203,013	2,157,813	127,805	126,589	146	145
\$ 3,000 " " \$ 5,000..	1,812,992	1,828,140	7,147,065	7,147,818	501,788	500,687	277	274
\$ 5,000 " " \$10,000..	1,015,124	1,173,963	6,492,705	7,481,337	647,617	732,656	638	624
\$10,000 " " \$25,000..	141,363	160,128	1,970,635	2,205,894	341,487	370,411	2,416	2,313
\$25,000 " " \$50,000..	15,766	17,112	520,042	565,259	147,359	154,322	9,347	9,070
\$50,000 and over.....	3,566	3,606	290,549	282,108	107,462	101,114	30,135	28,040
Totals.....	4,507,767	4,681,227	19,601,582	20,764,226	1,910,270	2,021,762	424	432

¹ Includes old age security tax.

Corporation Income Tax Statistics.—Corporation statistics presented in Tables 18 and 19 are on a taxation-year basis prior to assessment. The data were extracted and compiled from the returns shortly after they were filed and are as declared by the taxpayer without the scrutiny or revision of the Department of National Revenue. Provincial figures contain an unavoidable bias in favour of Ontario and Quebec because many large corporations operating across Canada file their returns in one or other of these provinces.